

Performance Report

ADHD Association Incorporated
For the year ended 31 March 2024

Prepared by Simple Accounting Services Ltd

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Entity Information

ADHD Association Incorporated For the year ended 31 March 2024

Legal Name of Entity

A.D.H.D. Association Incorporated

Type of Entity and Legal Basis

A.D.H.D. Association Incorporated is an Incorporated Society registered under the Incorporated Societies Act 1908.

Registration Number with DIA Charities

CC20648

Entity's Vision

A thriving ADHD community that enriches the world.

Strategic Focus

"Our Strategic Focus is to support the ADHD community in New Zealand through a range of services and programs. We aim to provide a safe and supportive environment for individuals with ADHD and their families. Our focus areas include: providing information and resources, offering support groups and peer support, and providing professional services such as counseling and coaching. We also aim to raise awareness of ADHD and advocate for the needs of the ADHD community. Our Strategic Focus is to ensure that all individuals with ADHD have access to the support and services they need to thrive." [View our Strategic Focus](#)

Progress within our Strategic Focus is highlighted in the 2023 / 2024 Impact Report, available on our website adhd.org.nz.

Entity Structure

A.D.H.D. Association Incorporated ("the Society") is an incorporated society focused on supporting the ADHD Community in New Zealand. It is also a registered charity.

The Society is governed by a Board of Trustees comprising up to nine members who are elected for three years. Trustees meet each month. The members of the governing body are as follows:

- Darrin Bull, Chairperson (term 2023-2026, resigned June 2024)
- John Miller, Secretary (term 2023-2026)
- Martin King, Treasurer (term 2023-2026)
- Brett Harrington, Trustee (term 2023-2026)
- Katherine Mason, Trustee (term 2023-2026)
- Tracey Rountree, Trustee (term 2021-2024)
- Alex Campbell, Trustee (term 2023-2026)
- John Godfrey, Trustee (2024-2027)

The Management and Operation Team includes:

- Suzanne Cookson, Chief Executive Officer
- Raewyn Heays, salaried National Coordinator

Physical Address

3 Koromiko Glen
Waikanae 5036

Postal Address

ADHD New Zealand
PO Box 9063
Newmarket
Auckland 1149

Chairperson's Report

ADHD Association Incorporated For the year ended 31 March 2024

Kia Ora koutou,

It was another big year for ADHD New Zealand, which continued to see progress in a number of key areas while under significant financial strain.

The year has been underpinned by three key areas of focus and success. Firstly, our work, which started in 2020 with the Government, agencies, and Medical colleges and associations, has continued, and we have made real progress. Over the last year, there have been a number of improvements with ADHD Medication, including the removal of monthly scripts, the ability for our community to access medication in emergencies, and the introduction of Vyvanse to New Zealand (though not funded yet). This is just the start, and we look forward to further announcements. It is pleasing to see the work continue with the change in government.

Secondly, we continue to examine how we deliver to our community's needs. Launching in July, this led to a series of highly successful webinars, which continue to grow in popularity. We have completed 25 webinars and Ask an ADHD Coach sessions focused on nearly everything ADHD. In addition, our community courses, such as Every Day with ADHD Parenting Course and Growing Great Children with Learning Difficulties, have been met with great enthusiasm and participation, demonstrating our commitment to community education and support.

Finally, our decision to digitally underpin our approach has paid off. We remain the most popular New Zealand-based ADHD website in the country, with approximately 430,000 active sessions last year and an active social media base of over 37,000 people.

Financially, several challenges have been underpinned by a significant revenue reduction (c-\$102k) through reductions in Grants and one-off large donations. This has meant that ADHD New Zealand has had to pivot and look for more sustainable revenue sources through Commercial activity and smaller regular donations, which have started well and will continue to build. ADHD New Zealand remains unfunded by the Government or any other related agency and relies on Grants, Donations, and income it generates itself. In saying that, revenue for FY23/24 is c.30% higher than our five-year average.

Consequently, our approach to managing our operations has also changed. For the first time, we are completely digital. We no longer have a National Office, run physical meetings and courses, or even have an 0800 number. Not only has this improved our expenses, but it also reflects how our community is most likely to deal with ADHD New Zealand, and of course it extends our reach nationally.

Moving forward, we have a new five-year strategy which is exciting and looks to deliver to our vision: "A thriving ADHD community that enriches the world".

Finally, after sixteen years on the Board, and thirteen as Chair, it is time for me to move on. ADHD New Zealand continues to grow from strength to strength, and I look forward to seeing what can be achieved for and with our community. Thank you to all, the Board, and of course Raewyn for all your help and passion.

Kia Kaha!

Approval of Financial Report

ADHD Association Incorporated For the year ended 31 March 2024

The governing body are pleased to present the approved financial report including the historical financial statements of ADHD Association Incorporated for the year ended 31 March 2024.

APPROVED

Chairperson

Date

Treasurer

Date

Statement of Financial Performance

ADHD Association Incorporated For the year ended 31 March 2024

	NOTES	2024	2023
Revenue			
Grants, donations, fundraising and other similar revenue	1	103,381	202,806
Fees, subscriptions and other revenue from members	1	18,448	12,540
Revenue from providing goods or services	1	21,532	28,480
Interest, dividends and other investment revenue	1	352	771
Other revenue	1	87	1,376
Total Revenue		143,799	245,973
Expenses			
Volunteer and employee related costs	2	141,695	145,964
Costs related to providing goods or service	2	28,630	53,880
Other expenses	2	32,141	19,580
Total Expenses		202,466	219,423
Surplus/(Deficit) for the Year		(58,667)	26,550

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

ADHD Association Incorporated As at 31 March 2024

	NOTES	31 MAR 2024	31 MAR 2023
Assets			
Current Assets			
Bank accounts and cash	3	37,297	55,369
Debtors and prepayments	3	1,863	2,265
Total Current Assets		39,160	57,634
Non-Current Assets			
Property, Plant and Equipment	5	645	948
Investments	3	-	34,064
Total Non-Current Assets		645	35,013
Total Assets		39,805	92,647
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	9,449	2,308
Employee costs payable	4	4,240	4,806
Unused donations and grants with conditions	4	1,750	2,500
Total Current Liabilities		15,439	9,614
Total Liabilities		15,439	9,614
Total Assets less Total Liabilities (Net Assets)		24,366	83,033
Accumulated Funds			
Accumulated surpluses or (deficits)	6	24,366	83,033
Total Accumulated Funds		24,366	83,033

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

ADHD Association Incorporated For the year ended 31 March 2024

	2024	2023
Cash Flows from Operating Activities		
Donations, grants and other similar receipts	111,152	200,837
Fees, subscriptions and other receipts from members	17,477	14,421
Receipts from providing goods or services	23,899	27,008
Interest, dividends and other investment receipts	352	771
Cash receipts from other operating activities	215	1,468
Payments to suppliers and employees	(215,568)	(240,392)
GST refunded (paid)	10,337	8,574
Total Cash Flows from Operating Activities	(52,137)	12,686
Cash Flows from Investing and Financing Activities		
Net receipts from investments	34,064	(771)
Total Cash Flows from Investing and Financing Activities	34,064	(771)
Net Increase (Decrease) in Cash	(18,072)	11,916
Cash Balances		
Cash and cash equivalents at beginning of period	55,369	43,453
Cash and cash equivalents at end of period	37,297	55,369
Net change in cash for period	(18,072)	11,916

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

ADHD Association Incorporated For the year ended 31 March 2024

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000 for the last two annual reporting periods. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate as a going concern in the foreseeable future.

Revenue

Revenue is accounted for as follows:

Membership income

Fees and subscriptions received in exchange for monthly access to member's facilities are initially recorded as income in advance and recognised in revenue evenly over the membership period.

Where members purchase specific services (for example, attendance at the coaching and development course), revenue is initially recorded as revenue in advance, and then recognised proportionally on the basis of the value of each session relative to the total value of the purchased services.

Other fees and subscriptions are recorded as revenue when cash is received.

Fundraising and Grants

Fundraising and Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donations

Donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a use or return condition, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Event Income

Entrance fees for functions and events are recorded as revenue when the function or event takes place.

Interest and dividend income

Interest income is recognised on an accrual basis.

Dividend income is recognised when the dividend is declared.

Other Income

All other income is accounted for on an accrual basis and accounted for in accordance with the substance of the transaction.

Income Tax

ADHD New Zealand Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Registered charities should instead record that they are registered charities under the Charities Act 2005, and accordingly are not subject to income tax.

Bank Accounts and Cash

Bank and Cash in the Statement of Cash Flows comprise cash balances and bank balances.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis and in the case of manufactured goods, includes direct materials, labour and production overheads. Certain inventories are subject to restriction of title clauses, including Romalpa Clauses.

Property, plant and equipment

Property, plant and equipment are shown at cost or valuation less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is provided on a diminishing value basis on all property, plant and equipment. The depreciation rates been estimated in accordance with depreciation rates published by the Inland Revenue Department.

Employee Costs

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not taken at balance date, and long service leave. The ADHD Association Incorporated recognises a liability and an expense for bonuses it is contractually obliged to pay, or where a past event has created a constructive obligation.

Provisions

The Society recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, from which the probability that an outflow of future economic benefits will be required to settle the obligation and the ability to determine a reliable estimate of the amount of the obligation both exist.

Changes in Accounting Policies

There have been no changes in accounting policies during the annual reporting period (last year - nil) other than noted above.

Notes to the Performance Report

ADHD Association Incorporated For the year ended 31 March 2024

	2024	2023
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received	67,200	153,238
Donations Received	33,806	46,068
Sponsorships Received	2,375	3,500
Total Donations, fundraising and other similar revenue	103,381	202,806
Fees, subscriptions and other revenue from members		
Memberships Received	12,044	10,253
Basketball (Grants and Subs)	6,404	2,287
Total Fees, subscriptions and other revenue from members	18,448	12,540
Revenue from providing goods or services		
Everyday With ADHD Seminars Receipts	11,899	9,271
Seminars Receipts	5,496	900
Webinars Receipts	4,137	2,217
Strategic Initiatives Revenue	-	8,980
Government Contracts	-	4,995
Events Receipts	-	2,117
Total Revenue from providing goods or services	21,532	28,480
Interest, dividends and other investment revenue		
Interest Income	352	771
Total Interest, dividends and other investment revenue	352	771
Other revenue		
Other Revenue	87	1,376
Total Other revenue	87	1,376
	2024	2023

2. Analysis of Expenses

Volunteer and employee related costs		
Contractors and Temp Staff	95,462	94,854
Salaries and Wages	46,234	50,377
Travel and Accommodation	-	653
ACC Levies	(1)	79
Total Volunteer and employee related costs	141,695	145,964

	2024	2023
Costs related to providing goods or services		
Everyday With ADHD Seminars Expenses	14,478	8,793
Basketball Expenses	8,807	8,525
Media Production	4,300	-
Event Production	614	2,941
Venue Hire	363	260
Support Group	69	759
Govt Contract Expenses	-	30,787
Webinar Expenses	-	1,511
Education Books	-	304
Total Costs related to providing goods or services	28,630	53,880
Other expenses		
Subscriptions	15,890	4,904
Legal Expenses	3,400	-
Insurance	3,301	3,000
Rent	2,661	5,804
Accounting and Audit Fees	1,825	1,774
Stripe Fees for use of Payments Portal	1,790	1,150
Telephone and Internet	1,779	1,443
Stationery and Postage	782	582
Depreciation	303	450
Computer Expenses	155	273
Bank Fees and Interest Expenses	141	109
General Expenses	113	40
Website Expenses	-	50
Total Other expenses	32,141	19,580
	2024	2023

3. Analysis of Assets

Bank accounts and cash

ADHD Association Inc 00 Account	15,041	39,405
ADHD Association Inc 02 Account	22,131	16,029
Stripe Account	494	528
Credit Card	(368)	(592)
Total Bank accounts and cash	37,297	55,369

Debtors and prepayments

Accounts Receivable	1,863	2,265
Total Debtors and prepayments	1,863	2,265

Investments

Term Deposit	-	34,064
Total Investments	-	34,064

	2024	2023
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	10,052	1,001
PAYE Payable	1,482	988
GST Payable (Refund Due)	(2,084)	320
Total Creditors and accrued expenses	9,449	2,308
Employee costs payable		
Wages Payable	1,360	2,466
Accrued Leave	2,880	2,340
Total Employee costs payable	4,240	4,806
Unused donations and grants with conditions		
Grants Not Yet Utilised	1,750	2,500
Total Unused donations and grants with conditions	1,750	2,500
	2024	2023

5. Property, Plant and Equipment

Website		
Cost	5,000	5,000
Accumulated Depreciation	(4,548)	(4,325)
Total Website	452	675
Office Equipment		
Cost	7,059	7,059
Accumulated Depreciation	(6,868)	(6,789)
Total Office Equipment	191	270
Computer Equipment		
Cost	5,063	5,063
Accumulated Depreciation	(5,061)	(5,060)
Total Computer Equipment	2	3
Total Property, Plant and Equipment	645	948
	2024	2023

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	83,033	56,483
Current Year Surplus (Deficit)	(58,667)	26,550
Total Accumulated surpluses or (deficits)	24,366	83,033
Total Accumulated Funds	24,366	83,033

7. Commitments

The are no commitments as at 31 March 2024.

Last year - The entity had entered into a two-year lease in March 2022 for the premises within Yarnton House, Auckland. This lease has not subsequently been renewed.

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 (Last year - nil).

9. Related Parties

Darrin Bull, who is the Chairperson, is married to Raewyn Heays. Raewyn is employed as a part-time administrator for the entity, and reports to John Miller. Darrin has no authority to authorise payments or transfers within internet banking and was not involved with Raewyn's appointment.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.